

**Trends in School Corporation Expenditures**  
**Biannual Financial Report Data July 2011 - June 2012**  
**C A Beard Memorial School Corp (3455)**

<b>Student Instructional Category</b>	<b>Account</b>	<b>FY09</b>	<b>FY10</b>	<b>FY11</b>	<b>FY12</b>	<b>Increase from FY09</b>	<b>Increase from Previous Year</b>	<b>FY12 % Total Expenditures</b>
<b><u>Student Academic Achievement</u></b>	Regular Programs	\$4,757,960	\$4,768,186	\$5,193,425	\$4,621,007	-2.9%	-11.0%	34.51%
	Payments to Other Governmental Units Within State	\$1,237,193	\$935,615	\$884,870	\$794,928	-35.7%	-10.2%	5.94%
	Mental Disabilities	\$70,055	\$70,442	\$81,073	\$257,131	267.0%	217.2%	1.92%
	Instruction, Related Technology	\$184,910	\$390,112	\$263,529	\$205,251	11.0%	-22.1%	1.53%
	Textbooks for Rent or Resale	\$174,925	\$149,307	\$158,875	\$149,529	-14.5%	-5.9%	1.12%
	Vocational Education	\$146,060	\$147,838	\$149,426	\$116,519	-20.2%	-22.0%	.87%
	Library/Media Services	\$138,582	\$123,427	\$94,643	\$116,140	-16.2%	22.7%	.87%
	Improvement of Instruction	\$71,813	\$88,395	\$65,957	\$67,407	-6.1%	2.2%	.50%
	Gifted And Talented	\$33,471	\$30,851	\$0	\$22,322	-33.3%	N/A	.17%
	Remediation Testing	\$7,614	\$11,165	\$7,078	\$7,577	-.5%	7.1%	.06%
	Nonprogramed Charges	\$0	\$0	\$0	\$6,879	N/A	N/A	.05%
	Summer School Programs	\$43,653	\$10,118	\$9,611	\$3,111	-92.9%	-67.6%	.02%
	Preventive Remediation	\$1,026	\$22,824	\$32,994	\$2,243	118.6%	-93.2%	.02%
	Physical Impairment	\$2,622	\$1,807	\$1,962	\$1,022	-61.0%	-47.9%	.01%
	Other Special Programs	\$0	\$3,157	\$1,066	\$0	N/A	-100.0%	.0%
	Other Support Service, Instructional Staff	\$0	\$3,916	\$0	\$0	N/A	N/A	.0%
	<b>Total</b>	<b>\$6,869,884</b>	<b>\$6,757,159</b>	<b>\$6,944,510</b>	<b>\$6,371,065</b>	<b>-7.3%</b>	<b>-8.3%</b>	<b>47.58%</b>
<b><u>Student Instructional Support</u></b>	Office of The Principal	\$723,170	\$761,975	\$801,110	\$794,044	9.8%	-.9%	5.93%
	Guidance Services	\$191,741	\$186,391	\$244,920	\$169,256	-11.7%	-30.9%	1.26%
	Health Services	\$65,639	\$72,182	\$85,419	\$93,302	42.1%	9.2%	.70%
	Speech Pathology and Audiology Services	\$50,633	\$38,921	\$65,309	\$79,491	57.0%	21.7%	.59%
	Attendance and Social Work Services	\$4,452	\$16,550	\$23,160	\$18,728	320.7%	-19.1%	.14%
	Special Education Administration	\$2,598	\$0	\$0	\$0	-100.0%	N/A	.0%
	Other Support Services, Students	\$0	\$9,500	\$0	\$0	N/A	N/A	.0%
	Other Support Services, School Administration	\$2,774	\$0	\$0	\$0	-100.0%	N/A	.0%
	<b>Total</b>	<b>\$1,041,008</b>	<b>\$1,085,518</b>	<b>\$1,219,918</b>	<b>\$1,154,821</b>	<b>10.9%</b>	<b>-5.3%</b>	<b>8.62%</b>
<b><u>Overhead and Operational</u></b>	Operation and Maintenance of Plant Services	\$1,894,981	\$1,782,377	\$1,850,895	\$1,653,426	-12.7%	-10.7%	12.35%
	Student Transportation	\$716,012	\$833,853	\$869,004	\$778,667	8.8%	-10.4%	5.82%
	Food Services Operations	\$234,949	\$423,072	\$478,540	\$447,772	90.6%	-6.4%	3.34%
	Executive Administration	\$270,069	\$283,985	\$228,079	\$295,139	9.3%	29.4%	2.20%
	Fiscal Services	\$81,843	\$413	\$46,855	\$112,852	37.9%	140.9%	.84%
	Board of Education	\$32,384	\$31,065	\$55,263	\$40,306	24.5%	-27.1%	.30%
	Other Technology Services	\$8,994	\$17,859	\$48,417	\$32,726	263.9%	-32.4%	.24%

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	Other Food Services	\$24,758	\$21,727	\$4,054	\$22,083	-10.8%	444.7%	.16%
	Other Fiscal Services	\$73,090	\$845	\$1,526	\$1,832	-97.5%	20.1%	.01%
	Ditch Assessments	\$17	\$1,741	\$796	\$796	> 500%	.0%	.01%
	Judgments	\$774,578	\$645,621	\$254,063	\$0	-100.0%	-100.0%	.0%
	<b>Total</b>	<b>\$4,111,674</b>	<b>\$4,042,559</b>	<b>\$3,837,492</b>	<b>\$3,385,597</b>	<b>-17.7%</b>	<b>-11.8%</b>	<b>25.28%</b>
<b><i>Nonoperational</i></b>	Common School Fund	\$624,887	\$0	\$574,116	\$1,127,162	80.4%	96.3%	8.42%
	Debt Services	\$2,236,230	\$1,041,065	\$1,057,000	\$880,083	-60.6%	-16.7%	6.57%
	Athletic Coaches	\$186,948	\$197,819	\$375,274	\$133,142	-28.8%	-64.5%	.99%
	Building Acquisition, Construction and Improvement	\$0	\$0	\$0	\$117,647	N/A	N/A	.88%
	Building Acquisition, Construction and Improvements	\$58,001	\$34,991	\$416,263	\$87,645	51.1%	-78.9%	.65%
	Community Recreation	\$314,751	\$77,056	\$90,165	\$84,263	-73.2%	-6.5%	.63%
	Facilities Acquisition and Construction	\$101,277	\$98,301	\$136,887	\$48,175	-52.4%	-64.8%	.36%
	Other Debt Services Obligations	\$0	\$0	\$0	\$500	N/A	N/A	.0%
	Civic Services	\$0	\$0	\$0	\$317	N/A	N/A	.0%
	Community Service Operations	\$0	\$0	\$0	\$114	N/A	N/A	.0%
	Nonprogramed Charges	\$500	\$500	\$500	\$0	-100.0%	-100.0%	.0%
	<b>Total</b>	<b>\$3,522,594</b>	<b>\$1,449,732</b>	<b>\$2,650,205</b>	<b>\$2,479,048</b>	<b>-29.6%</b>	<b>-6.5%</b>	<b>18.51%</b>
<b>Grand Total</b>		<b>\$15,545,159</b>	<b>\$13,334,967</b>	<b>\$14,652,124</b>	<b>\$13,390,531</b>	<b>-13.9%</b>	<b>-8.6%</b>	<b>100.0%</b>